## HALL COUNTY BOARD OF EQUALIZATION MEETING JUNE 26, 2001

The Hall County Board of Equalization met June 26, 2001 in the county board meeting room, 121 South Pine, Grand Island, Nebraska.

Members present were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan. Also present was County Assessor Jan Pelland.

Jeffries made a motion and Humiston seconded to go into a Board of Equalization Meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

14e COUNTY TREASURER DORIS MASON DISCUSS AND APPROVE EXEMPTION APPLICATION FOR CENTRAL NEBRASKA HUMANE SOCIETY: County Treasurer Doris Mason presented the exemption application for Central Nebraska Humane Society Inc. 1312 North Skypark Road, Grand Island, Nebraska for a 2001 Dodge van, to be used for picking up stray animals in Grand Island and Hall County. Doris Mason stated that she denied the exemption application because the application must be made within 30 days after the purchase and failure to apply within that time shall constitute a waiver of the exemption. Ms. Mason stated that by state statute she had to deny the application. Discussion was held. Logan made a motion to grant the exemption. No second to the motion was received, the motion failed. Jeffries made a motion and Arnold seconded to send a letter to deny the application. Arnold, Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and Logan voted no. Motion carried.

14a JAN PELLAND TAX CORRECTION NOTICES: County Assessor Jan Pelland presented tax correction notices #2472 to #2489 requesting the chair to initial them. Lancaster made a motion and Jeffries seconded to authorize the chair to initial tax correction notices #2472 to 2489. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

14b DISCUSS AND TAKE ACTION TO EXTEND HOMESTEAD EXEMPTION FILING PERIOD: County Assessor Jan Pelland stated that the filing period for the homestead exemptions ends June 30, 2001 but the county board can extend the filing period 20 days. Lancaster made a motion and Jeffries seconded to extend the homestead exemption filing period 20 days. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

14d APPROVE EXEMPTION APPLICATION FOR HEAD START CHILD AND FAMILY DEVELOPMENT PROGRAM FOR REAL ESTATE AT 310 NORTH PIPER: County Assessor Jan Pelland presented the exemption application for Head Start Child & Family Development Program for 310 North Piper Lil Cow Pokes Sub Lt 1 and she recommend approval under section 77-202. Jeffries made a motion and Logan seconded to approve the exemption application for Head Start Child and Family Development Program. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

14c REQUEST FOR PROPERTY TAX REFUND FOR MIKE SCHNEIDER: County Assessor Jan Pelland stated that she received a request for a property tax refund from

Mike Schneider. She stated that by state statute property owned by the federal government is tax exempt. She has a directive from the Nebraska Department of Revenue that states that if property is sold after January 1 and the purchaser takes possession before levy date it would be taxable for the full year. Mr. Schneider purchased three parcels from the Cornhusker Army Ammunition Plant September 1999 and took possession July 28, 2000. So the property was placed on the tax roles but he claims he did not receive a tax statement. He has filed a claim for a tax refund because it was federal property. Pelland stated that the taxes are legal and she is requested that the county board decide if he should receive a refund. County Attorney Jerry Janulewicz requested that the matter be tabled for two weeks and he will come back with a written opinion. The applicant has 30 days and the county board has 90 days to respond.

Logan made a motion and Humiston seconded to refer this matter to the county attorney. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted ves and none voted no. Motion carried.

Arnold made a motion and Humiston seconded to go out of the board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Lancaster and Logan all voted yes and Jeffries voted no. Motion carried.

Marla J. Conley Hall County Clerk